

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : Stephen J. Anderson, et al., Art Unit : 3627
Serial No. : 10/686,425 Examiner : Ramsey Refai
Filed : October 15, 2003 Conf. No. : 7292
Title : SYSTEM WITH AN INTERACTIVE, GRAPHICAL INTERFACE FOR
DELIVERY OF PLANNING INFORMATION AND CONSULTING
MATERIALS, RESEARCH, AND COMPLIANCE INFORMATION RELATING
TO TAX OR OTHER FORMS

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Commissioner for Patents

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BRIEF ON APPEAL

(1) Real Party in Interest

The real party in interest is PricewaterhouseCoopers LLP, the assignee of the application.

(2) Related Appeals and Interferences

None.

(3) Status of Claims

Claims 1-10, 17-25 and 32-40 are rejected and are the subject of this appeal.

Claims 11-16, 26-31 and 41-67 are canceled.

(4) Status of Amendments

On July 15, 2009, a Response to Advisory Action was submitted with amendments to the claims. The amendments canceled various claims and amended other claims to address issues raised by the Examiner under 35 U.S.C. §112, par. 2.¹

In an Advisory Action dated July 23, 2009, the Examiner entered the foregoing amendments.

(5) Summary of Claimed Subject Matter

Traditionally, information is organized according to key words and phrases, subject areas or, in legal research, the applicable code section. In many situations, people interact with large organizations through paper or electronic forms, which are written with a view toward obtaining the information for the administrative convenience of the organization. When filling out a form, people often need information beyond simple instructions to understand how to complete the form, no matter how well drafted the form is, because users typically have individual matters that the form cannot adequately capture.

The subject of this patent bridges the foregoing gap by organizing information according to the form questions or lines in a manner that goes beyond mere instructions for completing the form. In contrast to mere instructions describing the mechanics of completing the form, the underlying subject matter of this patent application is the indexing of complex research material according to the organization of the form. This means of organization provides a way to suggest topical research matters relevant for the particular question or line on the form. An example is tax forms. The government depends on taxpayers to self-comply, which frequently requires additional research into the meaning of the questions on the forms; however, none of the research matches these forms. For example, subject areas frequently either do not adequately cover or

¹ These amendments initially were submitted in an Amendment on June 30, 2009. However, in an Advisory Action dated July 14, 2009, the Examiner refused entry of the amendments because some of the claims were lacking a proper status identifier. The amendments were subsequently resubmitted in the Response of July 15, 2009.

overlap on form questions. The majority of modern tax research is conducted electronically with searches of numerous on-line databases. The subject of this patent relates to the display of a form, such as a tax return, with a link for each question to the research applicable to that question or line. This can facilitate simultaneous database searches and presentation of the results in a single computer page.

The following paragraphs provide a concise explanation of the subject matter of each independent claim involved in the appeal and refer to relevant portions of the specification and drawings which describe an example of the claimed subject matter.

Claim 1

Claim 1 recites a method that includes presenting an interactive, graphical depiction of a form through a computer network and allowing for selection of a desired location on the form. *See, e.g.*, Specification at page 5, lines 21-24; page 13, line 20 – page 14, line 11; FIG. 7 (illustrating an example of a form). The form is a document with one or more areas for insertion of information.² *See, e.g.*, Specification at page 5, lines 6-8. An example of such a form is a tax form. *See, e.g.*, Specification at page 14, lines 1-6.

The method of claim 1 further includes receiving a request for information relating to a location on the form selected by a user. The selection and the request are made through interaction with the graphical depiction of the form. *See, e.g.*, Specification at page 5, line 24 – page 6, line 3; page 14, lines 12-15.

The method of claim 1 also includes delivering information to the user through the network in response to the request. *See, e.g.*, Specification at page 6, lines 4-5; page 14, lines 12-17; page 15, lines 1-6; FIG. 8. The delivered information includes at least one of the following relating to the selected form location: planning information, consulting materials, research, and compliance information. *See, e.g.*, Specification at page 6, lines 5-8.

² Although a “form” refers to a document with one or more areas for insertion of information, this does not necessarily mean that information can be inserted into or onto the interactive, graphical depiction of the form.

Claim 17

Claim 17 recites an apparatus that includes a computer network (*see, e.g.*, FIG. 1), a user device coupled to the network (*e.g.*, 14), and one or more servers (*e.g.*, 22, 24, 26, 30, 32, 34) coupled to the network. The user device includes a display (*see, e.g.*, Specification at page 8, lines 16-17).

The one or more servers present on the display, via the computer network, an interactive, graphical depiction of a form. *See, e.g.*, Specification at page 5, lines 21-24; page 13, line 20 – page 14, line 11; FIG. 7. The form is a document with one or more areas for insertion of information.³ *See, e.g.*, Specification at page 5, lines 6-8.

The one or more servers deliver information to the user device through the network. *See, e.g.*, Specification at page 6, lines 4-5; page 14, lines 12-17; page 15, lines 1-6; FIG. 8. The information is delivered in response to receiving a request for information relating to a location on the form selected by a user. *See, e.g.*, Specification at page 6, lines 4-5; page 14, lines 12-17; page 15, lines 1-6; FIG. 8. The selection and the request are made through interaction with the graphical depiction of the form. *See, e.g.*, Specification at page 5, line 24 – page 6, line 3; page 14, lines 12-15. The delivered information includes at least one of the following relating to the selected form location: planning information, consulting materials, research and compliance information. *See, e.g.*, Specification at page 6, lines 5-8.

Claim 32

Claim 32 recites an article comprising a machine-readable medium storing machine-executable instructions that, when applied to a machine, cause the machine to perform the recited functions. *See, e.g.*, Specification at page 21, lines 9-13.

The instructions cause the machine to present an interactive, graphical depiction of a form through a computer network and allow a user to select a desired location on the form. page 5, lines 21-24; page 13, line 20 – page 14, line 11; FIG. 7. The form is a document with one or more areas for insertion of information.⁴ *See, e.g.*, Specification at page 5, lines 6-8.

³ *See* footnote 2.

⁴ *See* footnote 2.

The instructions also cause the machine to deliver information to the user through the network in response to receiving a request for information relating to a location on the form selected by the user, where the selection and the request are made through interaction with the graphical depiction of the form. *See, e.g.*, Specification at page 5, line 24 – page 6, line 5; page 14, lines 12-17; page 15, lines 1-6; FIG. 8. The delivered information includes at least one of the following relating to the selected form location: planning information, consulting materials, research and compliance information. *See, e.g.*, Specification at page 6, lines 5-8.

(6) Grounds of Rejection to be Reviewed on Appeal

1. Are claims 1-10, 17-25 and 32-40 properly rejected under 35 U.S.C. §112, par. 2 as indefinite?

2. Are claims 1-10, 17-25 and 32-40 properly rejected under 35 U.S.C. §103(a) as obvious from U.S. Patent No. 7,117,199 (Frank) in view of U.S. Patent No. 5,191,525 (LeBrun)?⁵

(7) Argument

1. The claims satisfy the requirements of 35 U.S.C. §112, par. 2

In the final action of May 27, 2009, the Examiner rejected the claims under 35 U.S.C. §112, par. 2 as lacking proper antecedent basis for various phrases recited in the claims (*see* page 5, par. 3 of the final action). For ease of reference, the following list summarizes the particular

⁵ At page 6, par. 5, the final Office action (5/27/09) states that the basis of the rejections is 35 U.S.C. 102(e) and that the claims are rejected as “anticipated” by Frank in view of LeBrun. Applicant assumes this was a typographical error on the part of the Office and that the reference should have been to 35 U.S.C. §103(a) as indicated in par. 4.

issues noted by the Examiner and the amendments to the claims that were entered to address these issues:⁶

* Claim 2: According to the final action, the phrases “a request” and “information” lack proper antecedent basis. Claim 2 now recites “receiving a second request for additional information” and “delivering the additional information.” In view of the entered amendments, the rejection of claim 2 under 35 U.S.C. §112, par. 2 should be reversed.

* Claim 7: According to the final action, the phrase “information” lacks proper antecedent basis. Claim 7 now recites “pre-populated with the information relating to the selected form location.” In view of the entered amendments, the rejection of claim 7 under 35 U.S.C. §112, par. 2 should be reversed.

* Claim 9: According to the final action, the phrase “information” lacks proper antecedent basis. Claim 9 now recites “based on a search of further information contained in the ideas.” In view of the entered amendments, the rejection of claim 9 under 35 U.S.C. §112, par. 2 should be reversed.

* Claim 10: According to the final action, the phrase “information” lacks proper antecedent basis. Claim 10 now recites “providing to the user additional information relating to the selected form location, wherein the provided additional information is obtained from the third-party site.” In view of the entered amendments, the rejection of claim 10 under 35 U.S.C. §112, par. 2 should be reversed.

* Amendments to claims 22, 23, 25, 37, 38 and 40 were made to address issues similar to the issues discussed above with respect to claims 7, 9 and 10. Therefore, the rejections of claims 22, 23, 25, 37, 38 and 40 under 35 U.S.C. §112, par. 2 also should be reversed.

⁶ Although the final action of May 27, 2009 purports to reject claims 1-46 under 35 U.S.C. §112, par. 2, the Office action fails to specify any particular issues under this section regarding claims 1, 3-6 and 8, or claims 17-21, 24, 32-36 and 39. The rejections of 1, 3-6 and 8, as well as claims 17-21, 24, 32-36 and 39, should be reversed at least for this reason.

2. The rejections of the claims under 35 U.S.C. §103(a) should be reversed

An aspect of the invention relates to presenting an interactive graphical depiction of a form (*i.e.*, a graphical depiction of a document with one or more areas for insertion of information, such as a tax form) through a computer network to allow a user to request information relating to a selected location on the form by interacting with the graphical depiction of the form. In response, information relating to the selected location on the form is delivered through the network.

The invention can facilitate, for example, a user's planning, regulatory compliance and research needs by allowing the user to select a particular part of the form (*e.g.*, a question or line on a tax form) about which the user desires information and, in response, to receive such information relating specifically to the selected part of the form. Thus, the linked subject matter can be organized, for example, according to the questions or lines on the form instead of the traditional alphabetical, code section or subject matter organization.

The Frank patent discloses a computer system that presents a map interface, which enables a user to pose a query that represents a spatial domain (*i.e.*, a geographical location or a virtual layout) *e.g.*, of a planned housing development (7:8-10).⁷ The search criteria that define the query include a free text entry query and a domain identifier. Although the map interface can enable the user to enter the domain identifier as part of the search criteria by interacting with the displayed map (3:46-51), the search query itself is entered using text entry tools (8:42-43).

In contrast to the subject matter, for example, of independent claim 1, the Frank patent has absolutely nothing to do with a graphical depiction of a "form" (*i.e.*, a graphical depiction of a document with one or more areas for insertion of information), as recited in the claims. Instead, as already noted, the Frank patent discloses presenting information based on a map.

The final Office action (5/27/09) acknowledges that Frank does not disclose an interactive, graphical depiction of a "form" as set forth, *e.g.*, in claim 1, but relies on LeBrun for its disclosure of images of tax forms in digital format. The Office action alleges, incorrectly, that it would have been obvious to combine the disclosure of LeBrun with the disclosure of Frank so as to obtain the subject matter of the pending claims. As explained below, neither Frank, nor

⁷ References to column and line numbers are in the format (column: lines).

In particular, as explained in greater detail below, even if the disclosure of Frank were somehow modified in view of LeBrun, at most a person of ordinary skill might have had a reason to incorporate LeBrun's system as part of Frank's data collection process 30 or data analysis process 40. There would have been absolutely no reason to replace Frank's graphical map interface with a digital image of a tax or other form as disclosed by LeBrun.

FIG. 1 of Frank, which is reproduced below, shows various subsystems, as well as a map interface 80 presented to a user to enable the user to pose a query and to view a representation of the results arranged on the map (5:52-56). Frank's system includes a storage system 22, which contains information in the form of documents, as well as subsystems for data collection 30 and data analysis 40, among others. The data collection process 30 is for gathering new documents, which are stored along with previously stored documents so that they are made available for subsequent retrieval in response to a user's query. The data analysis process 40 is for extracting information and meta-information from the documents (16:39-43) and includes an indexer process 46, which analyzes documents to prepare data structures that accelerate the search process (16:44).

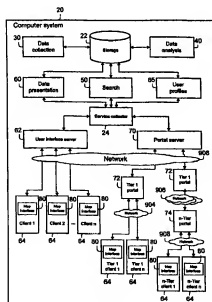


FIG. 1

LeBrun discloses a system for automatically capturing, identifying, indexing and recording data and images from an incoming stream of documents (1:31-35). The system can be used for document retrieval and storage (3:22-23). In particular, the system is said to result in improvements over known data collection centers (3:3-6), such as speeding up document processing and reducing errors (3:13-18). As part of the process of capturing, identifying and indexing, the system converts documents, such as tax or other forms and supporting pages, into digital data. Thus, LeBrun's system performs tasks (e.g., data and document collection; indexing) that are similar in nature to the functions of Frank's storage system with its data collection 30 and data analysis 40 subsystems.

In view of the disclosures of Frank and LeBrun and their emphasis on data and document collection, even if the disclosure of LeBrun somehow were used to modify Frank's system, at most a person of ordinary skill might have incorporated LeBrun's system as part of Frank's storage system 22 and/or data collection and data analysis subsystems 30, 40 so as to facilitate collection, analysis, searching and/or retrieval of digital images of documents (including tax forms) in response to a query entered through Frank's graphical map interface. However, there would have been absolutely no reason to replace Frank's graphical map interface 80 with an interactive digital image of a tax or other form.

The final Office action points to FIG. 6 of LeBrun as illustrating an image of tax form. Applicant does not dispute that digital images of tax forms were known. But that is irrelevant to the patentability of the pending claims. It is clear from LeBrun that tax or other forms are simply used as examples of the type of documents that can be processed as part of an incoming stream of documents and stored for subsequent retrieval. Thus, LeBrun's disclosure of images of tax forms in digital format might have suggested to a person of ordinary skill that such images could be included among the information stored by Frank's data collection process 30 for subsequent retrieval in response to a user's query. There would, however, have been absolutely no reason to replace Frank's graphical map interface 80 with an interactive, graphical depiction of a tax or other form. Indeed, LeBrun does itself does not even disclose an *interactive*, graphical depiction of a form. Therefore, there would have been no reason to modify Frank so as to present an interactive, graphical depiction of a form and to receive a request for information relating to a

location on a form selected by a user, where selection of the location on the form is made through interaction with the graphical depiction of the form, as recited in claim 1.

LeBrun further discloses that the image-based document processing system manages document entry and flow within a business by allowing user to take certain actions with respect to the electronically captured documents (1:12-14). For example, the system can route transactions and associated document images to specific human operators for review (6:12-21). Likewise, graphic images of documents can be retrieved and presented to clerk in support of a customer inquiry (22:40-43). The nature of such actions is substantially similar to the type of action that can occur with documents stored in and retrieved by Frank's system (*i.e.*, the system stores digital images of documents which subsequently can be retrieved and presented to a user via a user interface). In any event, LeBrun does not disclose presenting an interactive, graphical depiction of a form (or other document), as recited in the pending claims.

Thus, as relevant to the subject matter of the pending claims, LeBrun simply discloses that it is possible to store tax and other forms in digital format for subsequent processing, analysis and retrieval. At most, a person of ordinary skill might have concluded that such forms could be included among the documents stored by Frank's system and retrieved in response to a user's query submitted through the map interface 80. In other words, a form as disclosed in LeBrun could be an example of a document that is the target of a query submitted through Frank's map interface. However, a person of ordinary skill would have had no reason to replace the map in Frank's user interface 80 with a graphical depiction of a tax or other form so as to allow a user to select a section of the form through interaction with the form. Indeed, replacing Frank's map interface with anything other than a map would defeat a primary function of Frank's map interface 80 which is to enable a user to view a representation of the results *arranged on the map* (1:34-38; 5:52-56).

The following paragraphs address several additional remarks made in the Advisory Action of July 14, 2009.

First, the Advisory Action states that "[the Supreme Court's decision in] *KSR* forecloses the argument that a specific teaching, suggestion, or motivation is required to support a finding of obviousness." However, the Advisory Action fails to recognize that even under *KSR*,

“rejections on obviousness cannot be sustained by conclusory statements; instead, there must be some articulated reasoning with some rational underpinning to support the legal conclusion of obviousness.” 82 USPQ2d at 1396. As recognized by the USPTO’s own guidelines, the “key to supporting any rejection under 35 U.S.C. 103 is the clear articulation of the reason(s) why the claimed invention would have been obvious.” *See* Fed. Reg., vol. 72, no. 195 at p.57527 (10/10/07). The Office actions in this case fail to articulate such reasoning with the required rational underpinning.

Second, the Advisory Action states that a claim would have been obvious if the claimed elements were known in the prior art and one skilled in the art could have combined the elements as claimed by known methods “with no change in their respective functions.” As pointed out above, the Examiner failed to recognize that the function of the images of documents (including tax forms) in digital format as disclosed by Lebrun or Frank is completely different from the interactive map interface disclosed by Frank. The storage and retrieval of digital documents (including tax forms) is completely different from presenting an *interactive*, graphical depiction of a form or other document. Therefore, modifying the disclosure of Frank in view of Lebrun so as to obtain the subject matter of claim 1 would have involved a significantly different function for the image of the tax form or other document.

In view of the foregoing remarks, the rejections of claim 1 and its dependent claims under section 103(a) should be reversed.

Likewise, the rejections of independent claims 17 and 32, as well as their respective dependent claims, should be reversed for similar reasons.

Conclusion

Applicant respectfully requests that the rejections of all claims be reversed.

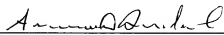
The brief fee of \$540 is being paid by way of Deposit Account authorization via the EFS System. Please apply any other charges or credits to Deposit Account No. 06-1050.

Applicant : Stephen J. Anderson, et al.,
Serial No. : 10/686,425
Filed : October 15, 2003
Page : 12 of 21

Attorney's Docket No.: 13325-0005001

Respectfully submitted,

Date: 1/13/10



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Appendix of Claims on Appeal

1. A method comprising:

presenting an interactive, graphical depiction of a form through a computer network and allowing for selection of a desired location on the form, wherein the form is a document with one or more areas for insertion of information;

receiving a request for information relating to a location on the form selected by a user, the selection and the request being made through interaction with the graphical depiction of the form; and

delivering information to the user through the network in response to the request, wherein the delivered information includes at least one of the following relating to the selected form location: planning information, consulting materials, research, and compliance information.

2. The method of claim 1 including:

receiving a second request for additional information relating to a second selected location on the form selected by the user through another interaction by the user with the graphical depiction of the form; and

delivering the additional information to the user through the network, wherein the additional information includes at least one of the following relating to the second selected form location: planning information, consulting materials, research or compliance information.

3. The method of claim 1 wherein the form comprises a tax form.

4. The method of claim 1 wherein the selected form location corresponds to a section of the form identified by an alphanumeric designation.
5. The method of claim 1 including:
retrieving, from a database, ideas that are linked to the selected form location; and
delivering the ideas to the user through the network.
6. The method of claim 5 including providing to the user a list of hyperlinks for information from third-parties that relates to the selected form location.
7. The method of claim 6 wherein at least one of the hyperlinks provides access to pages that are pre-populated with the information relating to the selected form location.
8. The method of claim 6 wherein at least one of the hyperlinks provides access to information from subscription-based services.
9. The method of claim 6 wherein at least one of the hyperlinks provides access to pages created based on a search of further information contained in the ideas.
10. The method of claim 6 including:
receiving an indication of the user's selection of a hyperlink in the list;

authenticating the user to a third-party site associated with the selected hyperlink in a manner that is transparent to the user; and

providing to the user additional information relating to the selected form location, wherein the provided additional information is obtained from the third-party site.

17. An apparatus comprising:

a computer network;

a user device coupled to the network, the user device including a display;

one or more servers coupled to the network to:

present on the display, via the computer network, an interactive, graphical depiction of a form, wherein the form is a document with one or more areas for insertion of information; and

deliver information to the user device through the network,

wherein the information is delivered in response to receiving a request for information relating to a location on the form selected by a user, the selection and the request being made through interaction with the graphical depiction of the form, and

wherein the delivered information includes at least one of the following relating to the selected form location: planning information, consulting materials, research and compliance information.

18. The apparatus of claim 17 including a database, wherein the one or more servers are configured to retrieve from the database ideas that are linked to the selected form location, and to deliver the ideas to the user device through the network.

19. The apparatus of claim 17 wherein the form comprises a tax form.

20. The apparatus of claim 17 wherein the selected form location corresponds to a section of the form identified by an alphanumeric designation.

21. The apparatus of claim 18 wherein the one or more servers are configured to provide to the user device, in response to the request, a list of hyperlinks for information from third-parties that relates to the selected form location.

22. The apparatus claim 21 wherein at least one of the hyperlinks provides access to pages that are pre-populated with the information relating to the selected form location.

23. The apparatus of claim 21 wherein at least one of the hyperlinks provides access to pages created based on a search of further information contained in the ideas.

24. The apparatus of claim 21 wherein at least one of the hyperlinks provides access to information from subscription-based services.

25. The apparatus of claim 21 wherein the one or more servers are configured to:
authenticate the user to a third-party site associated with a selected hyperlink in a manner that is transparent to the user in response to receiving an indication of the user's selection of a hyperlink in the list; and

provide to the user additional information relating to the selected form location, wherein the additional provided information is obtained from the third-party site.

32. An article comprising a machine-readable medium storing machine-executable instructions that, when applied to a machine, cause the machine to:

present an interactive, graphical depiction of a form through a computer network and allow a user to select a desired location on the form, wherein the form is a document with one or more areas for insertion of information; and

deliver information to the user through the network,
wherein the information is delivered in response to receiving a request for information relating to a location on the form selected by the user, the selection and the request being made through interaction with the graphical depiction of the form, and

wherein the delivered information includes at least one of the following relating to the selected form location: planning information, consulting materials, research and compliance information.

33. The article of claim 32 wherein the form comprises a tax form.

34. The article of claim 32 wherein the selected form location corresponds to a section of the form identified by an alphanumeric designation.

35. The article of claim 32 including instructions that, when applied to the machine, cause the machine to:

retrieve, from a database, ideas that are linked to the selected form location; and
deliver the ideas to the user through the network.

36. The article of claim 35, including instructions that, when applied to the machine, cause the machine to:

provide to the user a list of hyperlinks for information from third-parties that relates to the selected form location.

37. The article of claim 36 wherein at least one of the hyperlinks provides access to pages that are pre-populated with the information relating to the selected form location.

38. The article of claim 36 wherein at least one of the hyperlinks provides access to pages created based on a search of the information contained in the ideas.

39. The article of claim 36 wherein at least one of the hyperlinks provides access to information from subscription-based services.

40. The article of claim 32 including instructions that, when applied to the machine, cause the machine to:

authenticate the user to a third-party site associated with the selected hyperlink in a manner that is transparent to the user in response to receiving an indication of the user's selection of a hyperlink in the list; and

provide to the user additional information relating to the selected form location, wherein the additional provided information is obtained from the third-party site.

Applicant : Stephen J. Anderson, et al.,
Serial No. : 10/686,425
Filed : October 15, 2003
Page : 20 of 21

Attorney's Docket No.: 13325-0005001

Evidence Appendix

None

Applicant : Stephen J. Anderson, et al.,
Serial No. : 10/686,425
Filed : October 15, 2003
Page : 21 of 21

Attorney's Docket No.: 13325-0005001

Related Proceedings Appendix

None